

*Tp. Cần Thơ, ngày 19 tháng 10 năm 2026
Can Tho City, October 19, 2026*

**CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH/
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**

Kính gửi/To:

- Ủy ban Chứng khoán Nhà nước /*The State Securities Commission;*
- Sở Giao dịch Chứng khoán Hà Nội / *Hanoi Stock Exchange.*

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, CTCP Phân bón và Hóa chất Dầu khí Tây Nam Bộ thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 3/năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau/Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Southwest Petrovietnam and Fertilizer Joint Stock Company shall disclose information on the financial statements (FS) of the third quarter of 2026 to the Hanoi Stock Exchange as follows:

1. Tên tổ chức/ Organization name:
 - Mã chứng khoán: PSW/Stock code: PSW.
 - Trụ sở chính: 151/18 Trần Hoàng Na, Phường Tân An, Thành phố Cần Thơ./ Head office: 151/18 Tran Hoang Na, Tan An Ward, Can Tho City.
 - Người thực hiện công bố thông tin: Lê Thanh Tùng/ Person making information disclosure: Le Thanh Tung.
 - Điện thoại: (0393) 3765 080; Fax: (0393) 3765 078/ Phone: (0393) 3765 080; Fax: (0393) 3765 078.
 - Email:..... Website: www.psw.vn.
2. Nội dung thông tin công bố/ Information disclosure content:
 - BCTC quý 3/năm 2026/ - Financial statements for the third quarter of 2026
 - ☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ Separate financial statements (TCNY does not have subsidiaries and the superior accounting unit has affiliated units);
 - ☐ BCTC hợp nhất (TCNY có công ty con)/ Consolidated financial statements (TCNY has subsidiaries);
 - ☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/ Consolidated financial statements (TCNY has affiliated accounting units with separate accountin.
 - Các trường hợp thuộc diện phải giải trình nguyên nhân/Cases requiring explanation:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được kiểm toán năm 2025)/ The audit organization gives an opinion that is not an opinion of full acceptance for the financial statements (for the audited financial statements in 2025):

☐ Có

☒ Không

☐ Yes

☒ No

Văn bản giải trình trong trường hợp tích có/Explanation document in case of accumulation:

☐ Có

☒ Không

☐ Yes

☒ No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2025)/ The difference between the profit after tax in the reporting period before and after the audit is 5% or more, changing from loss to profit or vice versa (for audited financial statements in 2025):

☐ Có

☒ Không

☐ Yes

☒ No

Văn bản giải trình trong trường hợp tích có:

Explanation in case of accumulation:

☐ Có

☒ Không

☐ Yes

☒ No

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period last year:

☒ Có

☐ Không

☒ Yes

☐ No

Văn bản giải trình trong trường hợp tích có/ Explanation in case of accumulation:

☒ Có

☐ Không

☒ Yes

☐ No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ Profit after tax in the reporting period is a loss, transferred from profit in the same period of the previous year to loss in this period or vice versa:

☐ Có

☒ Không

☐ Yes

☒ No

Văn bản giải trình trong trường hợp tích có/ Explanation in case of accumulation:

☐ Có

☒ Không

☐ Yes

☒ No

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 19/10/2026 tại đường dẫn: <https://www.psw.vn/quan-he-nha-dau-tu/bao-cao-tai-chinh/> This information was published on the company's website on: October 19, 2026 at the link: <https://www.psw.vn/quan-he-nha-dau-tu/bao-cao-tai-chinh/>.

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong năm 2026/ Report on transactions worth 35% or more of total assets in 2026.

Trường hợp TCNY có giao dịch đề nghị báo cáo đầy đủ các nội dung sau/ In case the Company has a transaction, please report the following contents in full:

- Nội dung giao dịch: Không/ Transaction content: None
- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) (căn cứ trên báo cáo tài chính năm gần nhất);...../ Ratio of transaction value/total asset value of the enterprise (%) (based on the most recent financial report);.....
- Ngày hoàn thành giao dịch:...../ Transaction completion date:.....

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố/We hereby commit that the information disclosed above is true and are fully responsible before the law for the content of the disclosed information

Nơi nhận/ Recipients:

- Như trên/ *As above*;
- HĐQT, BKS, BGĐ/ Công ty/ *Board of Directors, Supervisory Board, Board of Management of the Company*;
- P.TCHC, P.TCKT, BBTWebsite/- *Department of Administrative Management, Department of Economic Planning, BBTWebsite*;
- Lưu: VT, PHN/ *File: VT, PHN*.

Tài liệu đính kèm.

- Công văn số 509/TNB-TCKT, ngày 19/10/2026 về giải trình lợi nhuận sau thuế BCTC.
- Official dispatch No 509/TNB-TCKT, dated October 19, 2026 on explaining after-tax profit of financial statements
- Báo cáo tài chính Quý 3/2026
- Financial report Quarter 3/2026

Đại diện tổ chức/ Organization Representative

Người đại diện theo pháp luật/Người UQCBTT/

Legal Representative/UQCBTT Person

(Ký, ghi rõ họ tên, chức vụ, đóng dấu)

(Sign, state full name, position, seal)

PHÓ GIÁM ĐỐC

Lê Thanh Tùng

Signature Not Verified

Người ký: CÔNG TY CỔ PHẦN PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ TÂY NAM BỘ
Ký ngày: 19/10/2026 16:25:23



TỔNG CÔNG TY
PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ
PETROVIETNAM FERTILIZER AND CHEMICALS
CORPORATION
CÔNG TY CỔ PHẦN
PHÂN BÓN VÀ HÓA CHẤT DẦU KHÍ
TÂY NAM BỘ
SOUTH WEST PETROVIETNAM FERTILIZER AND
CHEMICALS JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
THE SOCIALIST REPUBLIC OF VIETNAM
Độc lập - Tự do - Hạnh phúc
Independence - Freedom - Happiness

Tp. Cần Thơ, ngày 19 tháng 10 năm 2026
Can Tho City, October 19, 2026

Số/No: 509 /TNB - TCKT

V/v: Giải trình lợi nhuận sau thuế BCTC

Quý 3 năm 2026 thay đổi trên 10% so với

Quý 3 năm 2025

Re: Explanation of net profit after tax of financial
statements Q3 2026 changed by more than 10%
compared to Q3 2025

Kính gửi/To:

- Ủy ban Chứng khoán Nhà nước

The State Securities Commission

- Sở Giao dịch chứng khoán Hà Nội

Hanoi Stock Exchange



Công ty Cổ phần Phân bón và Hóa chất Dầu khí Tây Nam Bộ (Công ty) xin giải trình lợi nhuận sau thuế quý 3 năm 2026 thay đổi hơn 10% so với cùng kỳ năm 2025 theo quy định tại điểm a khoản 4 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ tài chính về việc hướng dẫn công bố thông tin trên thị trường chứng khoán, cụ thể:

Southwest PetroVietnam Fertilizer and Chemicals Joint Stock Company (the Company) would like to explain the variance of over 10% in post-tax profit for the third quarter of 2026 compared to the same period in 2025, in accordance with Point a, Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance providing guidelines on information disclosure on the stock market, details as follows:

Đơn vị tính/ Unit: VND

STT No	Chỉ tiêu Items	Quý 3 2026 Quarter 3, 2026	Quý 3 2025 Quarter 3, 2025	Tăng (+)/Giảm (-) Increase (+)/ Decrease (-)	Tỷ lệ (%)
		1	2	3=1-2	4=3/2
1	Lợi nhuận trước thuế / Profit before tax	4.387.565.306	3.196.795.346	1.190.769.960	37,25
2	Lợi nhuận sau thuế / Profit after tax	3.510.052.244	2.557.436.277	952.615.967	37,25

Công ty xin giải trình nguyên nhân như sau / *The company would like to explain the reasons as follows:*

Đơn vị tính/ Unit: VND

STT No	Chỉ tiêu Items	Quý 3 2026 Quarter 3, 2026	Quý 3 2025 Quarter 3, 2025	Tăng (+)/ Giảm (-) Increase (+)/ Decrease (-)	Tỷ lệ (%)
		1	2	3=1-2	4=3/2
1	Lợi nhuận gộp về bán hàng và cung cấp dịch vụ / <i>Gross profit from goods sold and services rendered</i>	20.669.400.656	15.638.691.023	5.030.709.633	32,17
2	Chi phí bán hàng và quản lý doanh nghiệp / <i>Selling expenses and General and administration expenses</i>	18.074.017.853	13.000.675.505	5.073.342.348	39,32
3	Thu nhập thuần từ hoạt động tài chính và thu nhập khác / <i>Net financial income and other income</i>	1.792.182.503	558.779.828	1.233.402.675	220,73

Công ty xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố. / *The company hereby commits that the information published above is true and is fully responsible before the law for the content of the published information.*

Trân trọng / *Best regards.*

**NGƯỜI ĐẠI DIỆN THEO PHÁP LUẬT
NGƯỜI ĐƯỢC UQCBTT
LEGAL REPRESENTATIVE PERSON
AUTHORIZED PERSON TO DISCLOSURE
INFORMATION**



Lê Thanh Tùng

Nơi nhận/ Recipients;

- Như trên/ *As above;*
- HĐQT, BKS, GĐ (đề b/c) / *BOD, BOS, BOM;*
- Lưu VT, TCKT/ *Archived: General Office, Financial and Accounting Dept.*

STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit : VND

ITEMS	Code	Notes	Closing balance	Opening balance
1	2	3	4	5
A - CURRENT ASSETS	100		613.817.559.253	305.705.498.196
I. Cash and cash equivalents	110	V.1	7.641.745.128	7.582.740.325
1. Cash	111		7.641.745.128	7.582.740.325
II. Short-term financial investments	120		208.647.572.602	72.123.364.386
1. Short-term held-to-maturity investments	123	V.2	208.647.572.602	72.123.364.386
III. Short-term receivables	130		308.235.452.537	121.886.745.587
1. Short-term trade receivables	131	V.3	190.231.913.880	121.242.021.191
2. Short-term advances to suppliers	132		77.635.764.619	644.724.396
3. Other short-term receivables	135	V.4	40.367.774.038	-
IV. Inventories	140	V.5	87.735.917.190	104.035.336.878
1. Inventories	141		87.735.917.190	104.035.336.878
V. Short-term biological assets	150		-	-
VI. Other current assets	160		1.556.871.796	77.311.020
1. Short-term deferred expenses	161	V.8	52.521.794	77.311.020
2. Deductible value added tax	162		1.504.350.002	-
B- NON-CURRENT ASSETS	200		19.924.417.532	19.788.018.015
I. Long-term receivables	210		-	-
II. Fixed assets	220		19.349.152.831	19.267.940.252
1. Tangible fixed assets	221	V.6	4.334.607.406	4.253.394.827
- Cost	222		41.069.903.991	39.899.109.994
- Accumulated depreciation	223		(36.735.296.585)	(35.645.715.167)
2. Intangible fixed assets	227	V.7	15.014.545.425	15.014.545.425
- Cost	228		15.835.487.425	15.835.487.425
- Accumulated amortization	229		(820.942.000)	(820.942.000)
III. Long-term biological assets	230		-	-
IV. Investment properties	240		-	-
V. Long-term assets in progress	250		-	-
VI. Long-term financial investments	260		-	-
VII. Other non-current assets	270		575.264.701	520.077.763
1. Long-term deferred expenses	271	V.8	575.264.701	520.077.763
TOTAL ASSETS (280 = 100 + 200)	280		633.741.976.785	325.493.516.211
C - LIABILITIES	300		411.885.874.648	118.435.370.609
I. Current liabilities	310		411.885.874.648	118.435.370.609
1. Short-term trade payables	311	V.9	39.783.424.047	74.226.685.263
2. Short-term advances from customers	312		107.836.591.480	11.777.709.748
3. Dividends and profits payable	313		6.475.780.000	73.880.000
4. Taxes and short-term payments to the government	314	V.10	1.241.121.459	3.568.860.273
5. Payables to employees	315		14.499.832.197	10.712.321.380

ITEMS	Code	Notes	Closing balance	Opening balance
1	2	3	4	5
6. Short-term accrued expenses	316	V.11	2.434.908.246	1.542.664.202
7. Other short-term payables	320	V.12	40.331.894.965	-
8. Short-term loans and financial leases	321	V.13	190.000.000.000	11.000.000.000
9. Bonus and welfare funds	323		9.282.322.254	5.533.249.743
II. Long-term liabilities	330		-	-
D - EQUITY	400	V.14	221.856.102.137	207.058.145.602
1. Owner's contributed capital	411		170.000.000.000	170.000.000.000
- <i>Ordinary shares carrying voting rights</i>	411a		170.000.000.000	170.000.000.000
2. Investment and development fund	418		18.928.985.693	18.928.985.693
3. Other equity funds	419		5.876.333.131	5.876.333.131
4. Retained earnings	420		27.050.783.313	12.252.826.778
- <i>Retained earnings accumulated to the prior year end</i>	420a		3.752.826.778	1.703.825.822
- <i>Retained earnings of the current year</i>	420b		23.297.956.535	10.549.000.956
TOTAL RESOURCES (440=300+400)	440		633.741.976.785	325.493.516.211

PREPARED BY



Nguyễn Văn Cường

CHIEF ACCOUNTANT



Phạm Trường Hiếu Thảo

Approved, 16 October 2026

DIRECTOR



Lê Đức Thuận

STATEMENT OF PROFIT OR LOSS
For the accounting period ended September 30, 2026

Unit : VND

ITEMS	Codes	Notes	Quarter 3/2026		Cumulative from the beginning of the year to the end of this quarter	
			2026	2025	2026	2025
1	2	3	4	5	6	7
1. Gross revenue from goods sold and services rendered	01	VI.1	911.466.631.999	634.998.848.841	3.053.538.268.659	2.614.062.476.685
2. Deductions	02	VI.1	18.972.178.167	509.126.777	40.372.085.441	22.221.560.965
3. Net revenue from goods sold and services rendered (10=01-02)	10		892.494.453.832	634.489.722.064	3.013.166.183.218	2.591.840.915.720
4. Cost of sales	11	VI.2	871.825.053.176	618.851.031.041	2.926.559.061.825	2.523.775.861.572
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		20.669.400.656	15.638.691.023	86.607.121.393	68.065.054.148
6. Profit/loss from the sale and liquidation of investment properties	21		-	-	-	-
7. Financial income	22	VI.3	3.875.491.399	1.208.800.080	8.831.058.574	2.865.502.435
8. Financial expenses	23		2.936.453.192	650.020.252	4.619.608.384	1.079.089.291
In which: Interest expense	24		2.936.453.192	650.020.252	4.619.608.384	1.079.089.291
9. Selling expenses	25	VI.4	11.379.252.794	8.081.600.281	33.632.874.213	27.803.437.004
10. General and administration expenses	26	VI.5	6.694.765.059	4.919.075.224	21.499.329.766	19.118.007.734
11. Net operating profit {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		3.534.421.010	3.196.795.346	35.686.367.604	22.930.022.554
12. Other income	31	VI.7	853.144.296	-	853.144.296	13.109.057
13. Other expenses	32		-	-	91.406.270	-
14. Profit from other activities (40 = 31 - 32)	40		853.144.296	-	761.738.026	13.109.057
15. Total accounting profit before tax (50 = 30 + 40)	50		4.387.565.306	3.196.795.346	36.448.105.630	22.943.131.611
16. Current corporate income tax expenses	51	VI.8	877.513.062	639.359.069	7.325.659.961	4.588.626.322
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Net profit after corporate income tax (60=50-51-52)	60		3.510.052.244	2.557.436.277	29.122.445.669	18.354.505.289
19. Basic earnings per share (*)	70		165	120	1.370	864
20. Diminished earnings per share (*)	71		165	120	1.370	864

PREPARED BY

Nguyễn Văn Cường

CHIEF ACCOUNTANT

Phạm Trường Hiếu Thảo

Approved, 16 October 2026

DIRECTOR



Lê Đức Thuận

CASH FLOW STATEMENT
(Indirect method)
For the accounting period ended September 30, 2026

Unit : VND

ITEMS	Codes	Notes	Cumulative from the beginning of the year to the end of this quarter	
			2026	2025
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		36.448.105.630	22.943.131.611
2. Adjustments for:				
- Depreciation and amortisation of fixed assets and investment properties	02		1.089.581.418	1.255.517.442
- Provisions	03		-	(637.988.234)
- Gain from investing activities	05		(8.831.058.574)	(2.865.502.435)
- Borrowing costs	06		4.619.608.384	1.079.089.291
3. Operating profit before movements in working capital	08		33.326.236.858	21.774.247.675
- Increase/(decrease) in receivables	09		(187.853.056.952)	(16.089.602.158)
- Increase/(decrease) in inventories	10		16.299.419.688	(271.314.993.595)
- Increase/(decrease) in payables (Excluding interest payable and corporate income tax payable)	11		103.874.100.935	231.652.744.074
- Increase/(decrease) in deferred expenses	12		(30.397.712)	(66.160.329)
- Borrowing costs paid	14		(4.499.690.577)	(1.055.357.620)
- Corporate income tax paid	15		(7.020.147.175)	(4.978.734.985)
- Other cash outflows	17		(2.075.416.623)	(1.512.332.241)
Net cash generated by/(used in) operating activities	20		(47.978.951.558)	(41.590.189.179)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Acquisition and construction of fixed assets and other long-term assets	21		(1.170.793.997)	(1.469.804.805)
2. Cash outflow for lending, buying debt instruments of other entities	23		(329.000.000.000)	(48.000.000.000)
3. Cash recovered from lending, selling debt instruments of other entities	24		196.000.000.000	-
4. Interest earned, dividends and profits received	27		5.306.850.358	2.732.001.064
Net cash generated by investing activities	30		(128.863.943.639)	(46.737.803.741)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from borrowings	33		190.000.000.000	77.000.000.000
2. Repayment of borrowings	34		(11.000.000.000)	(15.895.000.000)
3. Dividends and profits paid	36		(2.098.100.000)	(8.419.100.000)
Net cash generated by/(used in) financing activities	40		176.901.900.000	52.685.900.000
Net increase/(decrease) in cash (50=20+30+40)	50		59.004.803	(35.642.092.920)
Cash and cash equivalents at the beginning of the period	60	V.1	7.582.740.325	95.399.926.105
Effects of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the period (70=50+60+61)	70	V.1	7.641.745.128	59.757.833.185

PREPARED BY

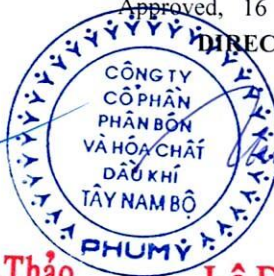

Nguyễn Văn Cường

CHIEF ACCOUNTANT


Phạm Trường Hiếu Thảo

Approved, 16 October 2026

DIRECTOR



Lê Đức Thuận

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3, 2026

(Represented in Vietnamese Dong (VND), unless otherwise noted in another currency)

I. CHARACTERISTICS OF ENTERPRISES' OPERATION

1. Form of capital ownership

Southwest Petrovietnam Fertilizer and Chemicals Joint Stock Company was established according to Business Registration Certificate No. 1800722461 dated December 31, 2010, issued by the Department of Planning and Investment of Can Tho City & the 14th Amendment to Business Registration Certificate dated July 31, 2025.

The company's charter capital is 170.000000.000 VND. Of which:

- PetroVietnam Fertilizer and Chemicals Corporation - Joint Stock Company owns 75% of the capital.
- Other investors hold 25% of the capital.

The company's business address is located at 151/18 Tran Hoang Na Street, Tan An Ward, Can Tho City, Vietnam.

The total number of employees of the Company as of September 30, 2026 is 58.

2. Business field

Trade and services.

3. Operating industry

The Company's business activities include:

- Trading, import and export of fertilizers;
- Manufacture of fertilizers and nitrogen compounds;
- Wholesale of agricultural and forestry raw materials (except wood, bamboo and neohouzeaua) and live animals;
- Inland road freight transport;
- Cargo handling;
- Agencies, brokers, auctioneers;
- Inland waterway freight transport;
- Other transportation support activities (except freight forwarding services for import and export or customs brokerage agencies);
- Warehousing and storage of goods;
- Advertising;
- Real estate activities with own or leased land use rights;
- Organization of trade introduction and promotion;
- Technical testing and analysis;
- Wholesale of agricultural machinery, materials, breeds, crop seeds, and all types of aquaculture breeds; Technical services for production and trading of fertilizers and other related chemical products; Import and export of fertilizers, chemicals and other chemical products used in agriculture, forestry and fishery.

The principal activity of the Company is to trade in fertilizers.

4. Normal operating cycle

The Company's normal operating cycle is within a period of not more than 12 months.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Annual accounting period

The Company's annual accounting period begins on 01 January and ends on 31 December.

2. Accounting currency

The Company's accounting currency and the currency used for the presentation of the financial statements is the Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED

1. Accounting regime applied

The Company applies the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance. Circular No. 99/2025/TT-BTC has been effective from 01 January 2026 and is applicable to the Company's financial year beginning on 01 January 2026.

The Company has applied the accounting changes guided under Circular 99 from 01 January 2026 on a prospective basis. The application of these changes does not have any material impact on the disclosures or figures presented in these financial statements.

2. Statement of compliance with Vietnamese Accounting Standards and Accounting Regime

The financial statements are prepared and presented in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime, and relevant statutory regulations regarding the preparation and presentation of financial statements.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies applied by the Company in the preparation of its financial statements:

1. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits, and short-term investments (not exceeding 3 months) that are highly liquid, readily convertible to known amounts of cash, and subject to an insignificant risk of changes in value.

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3, 2026

(Represented in Vietnamese Dong (VND), unless otherwise noted in another currency)

2. Held-to-maturity investments

Held-to-maturity investments are investments that the Company has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at banks.

Held-to-maturity investments are initially recognized at cost. Subsequent to initial recognition, interest received at maturity or periodically is recognised as an increase in held-to-maturity investments and finance income in the relevant interest periods.

Held-to-maturity investments are measured at cost less provision for held-to-maturity investments. Provision for held-to-maturity investments is recognised when there is any indication or objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

3. Receivables

Receivables comprise trade receivables and other receivables, which are reflected at cost less allowance for doubtful debts, and are classified based on the following principles:

a) Trade receivables comprise receivables of a commercial nature arising from purchase-and-sale transactions;

b) Other receivables comprise receivables of a non-commercial nature, unrelated to purchase-and-sale transactions.

Provision for doubtful debts is made for receivables that are overdue, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

4. Inventories

Inventories are measured at the lower of cost and net realizable value. The cost of inventories comprises the purchase price and any directly attributable costs of acquisition incurred in bringing the inventories to their present location and condition. The cost of inventories is determined using the weighted-average method. Net realizable value is determined as the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale.

The company recognizes a provision for inventory write-downs when inventory is damaged, obsolete, or of poor quality, and in cases where the original cost of the inventory exceeds its net realizable value as of the financial statement reporting date.

5. Tangible fixed assets and depreciation

Tangible fixed assets are presented at their historical cost, accumulated depreciation, and carrying amount. The historical cost of tangible fixed assets acquired through purchase comprises the purchase price and all other costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the enterprise.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives, as follows:

	Số năm
Buildings and structures	6 - 12
Machinery and equipment	6
Transportation vehicles	6
Office equipment	3 - 7

Gains or losses arising from the disposal or sale of assets - calculated as the difference between the net proceeds from the disposal and the remaining carrying value of the asset - are recognized in the statement of profit or loss.

6. Intangible assets and amortization

The original cost of an intangible fixed asset comprises all expenditures incurred by an enterprise to acquire the asset, up to the point at which it is brought to a state ready for use in the manner intended by the enterprise. Intangible fixed assets include the value of indefinite land-use rights, software copyrights, and computer software.

The value of the land use rights with an indefinite term pertains to the land use rights for the Dong Thap warehouse and the office building located at 151/18 Tran Hoang Na Street, Tan An Ward, Can Tho City. The Company does not charge depreciation on these land use rights.

The value of software copyrights and computer software is presented at cost less accumulated amortization and is amortized using the straight - line method over a period of 3 to 5 years.

7. Deferred expenses

Deferred expenses represent actual costs already incurred that relate to the business and production results of multiple accounting periods; these costs are allocated to the production and business expenses of subsequent accounting periods using the straight-line method over their useful life.

8. Payables

Liabilities include: amounts payable to suppliers, dividends and profits payable, and other payables. Liabilities must be tracked in detail by counterparty, payment due date, currency type, and other factors, in accordance with the enterprise's management requirements.

The classification of liabilities is carried out according to the following principle:

a) Amounts payable to sellers are trade-related payables arising from transactions involving the purchase of goods, services, or assets from suppliers or sellers;

b) Dividends and profits payable are dividends that must be paid to shareholders;

c) Other payables include non-commercial payables that are unrelated to transactions involving the purchase or sale of goods or the provision of services;

9. Accrued expenses

Accrued expenses consist of amounts payable for goods or services that the Company has received but has not yet paid for—due to a lack of sufficient documentation or supporting vouchers—and which are recognized as business expenses for the accounting period.

10. Owner's equity

Common shares with voting rights are recorded at par value. Shares issued to increase charter capital or shareholder contributions are recorded based on the actual amount received, corresponding to the par value of the shares successfully issued.

11. Profit distribution

The Company's profit after tax shall be distributed and paid out as dividends to shareholders following approval by the General Meeting of Shareholders.

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3, 2026

(Represented in Vietnamese Dong (VND), unless otherwise noted in another currency)

12. Revenue and other income

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- (a) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) the amount of revenue can be measured reliably;
- (d) it is probable that the economic benefits associated with the transaction will flow to the Company; and
- (e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefits associated with the transaction will flow to the Company;
- (c) the percentage of completion of the transaction at the date of statement of financial position can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Other income comprises income from non-recurring activities that are not part of the Company's ordinary revenue-generating activities.

13. Revenue deductions

Revenue deductions consist solely of trade discounts incurred during the period.

Revenue deductions that arise in the same period as the sale of products, goods, or services shall be used to reduce the revenue of that period. In cases where products, goods, or services were sold during the reporting period, but trade discounts arise in a subsequent period, the Company shall reduce the revenue recognized in the reporting period, provided that these revenue deductions occur before the financial statements are issued.

14. Cost of sales

The cost of goods sold and services provided includes the cost of products and merchandise sold, as well as services rendered during the period, and is recognized in correspondence with the revenue for that same period.

15. Borrowing costs

Borrowing costs include interest on loans. Borrowing costs are recognized as production or business expenses in the period in which they are incurred, unless they are capitalized in accordance with Vietnamese Accounting Standard No. 16, "Borrowing Costs".

16. Selling expenses and general and administrative expenses

Selling expenses are costs incurred that are directly related to the process of selling products, goods, or providing services; these are recognized as expenses for the period on an accrual basis.

General and administrative expenses are costs incurred in relation to the overall management of a business; they are not directly associated with sales or production activities and are recognized as expenses for the period on an accrual basis.

17. Tax

Current corporate income tax expense is determined in accordance with the Law on Corporate Income Tax, while supplementary corporate income tax expense is calculated based on regulations concerning the global minimum tax. Current corporate income tax expense is computed based on the taxable income for the period. Taxable income differs from the profit before tax presented in the interim statement of profit or loss, as it excludes items of income or expense that are taxable or deductible in other periods (including tax losses carried forward, if any) and further excludes items that are non-taxable or non-deductible.

Deferred income tax is calculated based on temporary differences between the carrying amount and the tax base of assets or liabilities as reported in the financial statements. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only when it is highly probable that the Company will generate sufficient future taxable profit against which the deductible temporary differences can be utilized.

Other types of taxes are applied in accordance with the tax laws currently in effect in Vietnam.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Ending balance	Beginning balance
Cash on hand	315.176.835	191.569.211
Demand deposits at banks (i)	7.326.568.293	7.391.171.114
Total	7.641.745.128	7.582.740.325

(i) Details of demand deposits at banks at the end of the period are as follows:

Banks	Số tiền
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Can Tho Branch	563.778.922
Vietnam Public Joint Stock Commercial Bank (PVcomBank) - HCMC Branch	2.624.872
Loc Phat Vietnam Commercial Joint Stock Bank (LPBank) - Can Tho Branch	144.144.557
Saigon Thuong Tin Commercial Joint Stock Bank (Sacombank) - Can Tho Branch	2.353.706.050
Vietnam Technological and Commercial Joint Stock Bank (Techcombank) - Can Tho Branch	319.249.649
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Can Tho Branch	2.230.700.989
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - Can Tho Branch	1.712.363.254
	7.326.568.293

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3, 2026

(Represented in Vietnamese Dong (VND), unless otherwise noted in another currency)

2. Held-to-maturity investments

	Ending balance		Beginning balance	
	Cost/ Recoverable amount	Provision	Cost/ Recoverable amount	Provision
Short-term	208.647.572.602	-	72.123.364.386	-
Term deposits	208.647.572.602	-	72.123.364.386	-
Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Branch	30.407.671.232	-	15.284.794.520	-
Saigon Tailoc Commercial Joint Stock Bank - Can Tho Branch	34.480.476.713	-	-	-
Vietnam Joint Stock Commercial Bank for Industry and Trade - Tay Can Tho Branch	41.500.109.588	-	-	-
Vietnam Public Joint Stock Commercial Bank - HCMC Branch	-	-	23.199.249.316	-
Loc Phat Vietnam Commercial Joint Stock Bank - Can Tho Branch	81.767.315.068	-	33.639.320.550	-
Vietnam Technological and Commercial Joint Stock Bank - Cho Lon Branch	20.492.000.001	-	-	-
Total	208.647.572.602	-	72.123.364.386	-

- Short-term investments held-to-maturity consist of 6-month term deposits in Vietnamese Dong (VND) at commercial banks, with annual interest rates ranging from 7.8% to 9.2%.

- Term deposits with a value of VND 92.399.780.821 VND as of September 30, 2026, have been pledged or mortgaged as collateral for loans from banks (see Note V.13).

3. Trade receivables

	Ending balance		Beginning balance	
	Carrying amount	Provision	Carrying amount	Provision
Short-term trade receivables	4.838.273.317	-	7.662.285.416	-
a) Trade receivables from related parties	4.838.273.317	-	7.662.285.416	-
PetroVietnam Fertilizer and Chemicals Corporation - JSC	4.838.273.317	-	7.662.285.416	-
b) Trade receivables from third parties	185.393.640.563	-	113.579.735.775	-
Tran Thi Ngoan Company Limited	37.157.413.260	-	2.163.900.116	-
Hung Thanh Agricultural Materials Company Limited	126.366.222.171	-	87.750.046.557	-
Kim Hoang Dong Thap Single Member Company Limited	20.332.488.983	-	-	-
Tuong Nguyen Import Export Trading Service Company I	507.147.885	-	23.634.803.551	-
Other customers	1.030.368.264	-	30.985.551	-
Total	190.231.913.880	-	121.242.021.191	-

4. Other short-term receivables

	Ending balance		Beginning balance	
	Carrying amount	Provision	Carrying amount	Provision
Advances	170.000.000	-	-	-
Purchase discounts receivable	40.197.774.038	-	-	-
Total	40.367.774.038	-	-	-

5. Inventories

	Ending balance		Beginning balance	
	Cost	Provision	Cost	Provision
Tools and supplies	1.892.295.626	-	638.620.000	-
Work in progress	1.897.981.146	-	-	-
Merchandise	83.945.640.418	-	103.396.716.878	-
Total	87.735.917.190	-	104.035.336.878	-

- Value of slow-moving, damaged, or obsolete inventories with no possibility of consumption at the end of the period: None.

- Carrying amount of inventories pledged as collateral or mortgages to secure liabilities at the end of the period: None.

6. Changes in tangible fixed assets

Items	Buildings and structures	Machinery and equipment	Transportation vehicles	Office equipment	Total
COST					
Beginning balance	25.815.691.083	1.330.617.000	8.557.035.045	4.195.766.866	39.899.109.994
Additions during the period	-	-	972.267.145	198.526.852	1.170.793.997
Ending balance	25.815.691.083	1.330.617.000	9.529.302.190	4.394.293.718	41.069.903.991
ACCUMULATED DEPRECIATION					
Beginning balance	25.358.534.392	296.552.668	5.908.550.968	4.082.077.139	35.645.715.167
Depreciation during the period	457.156.691	149.899.314	432.590.123	49.935.290	1.089.581.418
Ending balance	25.815.691.083	446.451.982	6.341.141.091	4.132.012.429	36.735.296.585

NOTES TO THE FINANCIAL STATEMENTS

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(Represented in Vietnamese Dong (VND), unless otherwise noted in another currency)

NET BOOK VALUE

Beginning balance	457.156.691	1.034.064.332	2.648.484.077	113.689.727	4.253.394.827
Ending balance	-	884.165.018	3.188.161.099	262.281.289	4.334.607.406

- Original cost of fixed assets that are fully depreciated but still in use at the end of the period: 35.341.279.504 VND.
- Commitments regarding future material purchases or sales of tangible fixed assets: None.
- Other changes in tangible fixed assets: None.

7. Changes in intangible fixed assets

Items	Land use rights	Copyrights, patents	Computer software	Total
COST				
Beginning balance	15.014.545.425	198.400.000	622.542.000	15.835.487.425
Ending balance	15.014.545.425	198.400.000	622.542.000	15.835.487.425
ACCUMULATED AMORTIZATION				
Beginning balance	-	198.400.000	622.542.000	820.942.000
Ending balance	-	198.400.000	622.542.000	820.942.000
NET BOOK VALUE				
Beginning balance	15.014.545.425	-	-	15.014.545.425
Ending balance	15.014.545.425	-	-	15.014.545.425

- Net book value of intangible fixed assets used as collateral or pledged to secure loans: 8.886.772.800 VND.
- Cost of intangible fixed assets which were fully amortized but still in use at the end of the period: 820.942.000 VND.
- The Company does not amortize intangible fixed assets which are indefinite-term land use rights.

8. Deferred expenses

	Ending balance	Beginning balance
a) Short-term	52.521.794	77.311.020
- Short-term deferred expenses	52.521.794	77.311.020
b) Long-term	575.264.701	520.077.763
- Remaining value of tools and supplies	419.052.993	442.229.373
- Office renovation costs	142.842.309	64.849.115
- Other expenses	13.369.399	12.999.275
Total	627.786.495	597.388.783

9. Trade payables

	Ending balance	Beginning balance
Short-term trade payables	1.586.600.000	69.210.873.881
a) Trade payables to related parties	1.586.600.000	69.210.873.881
PetroVietnam Fertilizer and Chemicals Corporation - JSC	38.196.824.047	5.015.811.382
b) Short-term payables to other suppliers	8.098.906.200	271.556.000
Tuong Nguyen Import Export Trading Service Company Limited	638.361.732	368.789.409
Tan Cang Mekong Delta Branch - Saigon Newport One Member Limited Liability Company	344.820.035	425.471.663
Hai Binh One Member Company Limited	254.984.026	299.070.304
Song Hau Food Company	1.209.769.762	1.677.252.377
LQN Trading Service Advertising One Member Company Limited	2.604.894.060	465.961.872
Thoresen - Vinama Logistics Company Limited	9.000.000.000	-
Thanh Binh Agricultural Products Import-Export Company Limited	14.047.000.000	-
Hai Thien Phuc Trading and Service Company Limited	1.998.088.232	1.507.709.757
Other suppliers	39.783.424.047	74.226.685.263
Total		

10. Taxes and amounts payable to the State

Items	Beginning balance	Payable during the period	Paid during the period	Ending balance
Output VAT on domestic sales	2.708.472.278	5.875.200.242	8.583.672.520	-
Corporate income tax	572.000.276	7.325.659.961	7.020.147.175	877.513.062
Personal income tax	286.267.094	2.141.230.845	2.063.889.542	363.608.397
Land taxes and land rental fees	-	2.843.469	2.843.469	-
Other taxes	2.120.625	2.217.151	4.337.776	-
Fees, duties and other payables	-	17.631.910	17.631.910	-
Total	3.568.860.273	15.364.783.578	17.692.522.392	1.241.121.459

NOTES TO THE FINANCIAL STATEMENTS

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(Represented in Vietnamese Dong (VND), unless otherwise noted in another currency)

11. Short-term accrued expenses

	Ending balance	Beginning balance
- Borrowing costs	140.739.725	20.821.918
- Fertilizer storage costs	85.340.954	276.332.455
- Promotion and advertising costs	685.142.862	-
- Customer care costs	422.820.000	-
- Transportation support costs	-	633.518.519
- Other expenses	1.100.864.705	611.991.310
Total	2.434.908.246	1.542.664.202

12. Other short-term payables

	Ending balance	Beginning balance
- Trade discounts to customers	40.331.894.965	-
Total	40.331.894.965	-

13. Short-term loans

	Beginning balance	Incurred during the period		Ending balance
		Increase	Decrease	
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Can Tho Branch	11.000.000.000	305.518.380.500	196.518.380.500	120.000.000.000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Can Tho Branch	-	110.000.000.000	80.000.000.000	30.000.000.000
Vietnam Public Joint Stock Commercial Bank - HCMC Branch	-	22.000.000.000	22.000.000.000	-
Vietnam Technological and Commercial Joint Stock Bank - Cho Lon Branch	-	80.000.000.000	40.000.000.000	40.000.000.000
Total	11.000.000.000	517.518.380.500	338.518.380.500	190.000.000.000

- As of September 30, 2026, the Company's short-term loans are secured by the balances of term deposit contracts held at banks (details provided in Note V.2), as well as by land use rights, ownership rights to houses, and other assets attached to the land (details provided in Notes V.7).

14. Owner's equity

a) Statement of changes in owner's equity

Items	Charter capital	Investment and development fund	Other equity funds	Retained earnings	Total
Beginning balance	170.000.000.000	18.928.985.693	5.876.333.131	12.252.826.778	207.058.145.602
Profit for the period	-	-	-	29.122.445.669	29.122.445.669
Appropriation to bonus and welfare fund	-	-	-	(5.824.489.134)	(5.824.489.134)
Dividend distribution	-	-	-	(8.500.000.000)	(8.500.000.000)
Ending balance	170.000.000.000	18.928.985.693	5.876.333.131	27.050.783.313	221.856.102.137

b) Details of owners' paid-in capital

	Contributed capital value	Ownership percentage
PetroVietnam Fertilizer and Chemicals Corporation - JSC	127.500.000.000	75%
Other shareholders	42.500.000.000	25%

c) Capital transactions with owners and distribution of dividends and profits

	Ending balance	Beginning balance
- Owners' invested capital	170.000.000.000	170.000.000.000
+ Contributed capital at the beginning of the period	170.000.000.000	170.000.000.000
+ Capital increase during the period	-	-
+ Capital decrease during the period	-	-
+ Contributed capital at the end of the period	170.000.000.000	170.000.000.000

d) Dividends

- Dividends declared after the end of the annual accounting period:	-	VND
+ Dividends declared on ordinary shares:	-	VND
+ Dividends declared on preferred shares:	-	VND
- Unrecognized accumulated dividends on preferred shares:	-	VND

e) Shares

	Ending balance	Beginning balance
Number of shares registered for issuance	17.000.000	17.000.000
Number of shares sold to the public	17.000.000	17.000.000
+ Ordinary shares	17.000.000	17.000.000
+ Preferred shares	-	-
Number of shares repurchased (Treasury shares)	-	-
+ Ordinary shares	-	-
+ Preferred shares	-	-
Number of shares outstanding	17.000.000	17.000.000
+ Ordinary shares	17.000.000	17.000.000
+ Preferred shares	-	-

* Par value per share outstanding: 10.000 VND.

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f) Company's funds

	Ending balance	Beginning balance
Investment and development fund	18.928.985.693	18.928.985.693
Other funds belonging to owner's equity	5.876.333.131	5.876.333.131

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from sale of goods and rendering of services

	Quarter 3/2026	Quarter 3/2025
- Revenue from sale of merchandise	903.929.144.416	630.154.672.768
- Revenue from rendering of services	7.537.487.583	4.844.176.073
Total	911.466.631.999	634.998.848.841
- Trade discounts	(18.972.178.167)	(509.126.777)
Net revenue from sale of goods and rendering of services	892.494.453.832	634.489.722.064

2. Cost of sales

	Quarter 3/2026	Quarter 3/2025
- Cost of merchandise sold	865.029.073.619	615.177.731.797
- Cost of services rendered	6.795.979.557	3.707.669.540
- (Reversal)/ allowance for decline in value of inventories	-	(34.370.296)
Total	871.825.053.176	618.851.031.041

3. Financial income

	Quarter 3/2026	Quarter 3/2025
- Interest income from demand and term deposits	3.875.491.399	1.208.800.080
Total	3.875.491.399	1.208.800.080

4. Selling expenses

	Quarter 3/2026	Quarter 3/2025
- Staff costs	3.982.630.339	1.937.515.649
- Tools and supplies expenses	41.001.630	17.829.942
- Depreciation of fixed assets	163.634.167	110.071.866
- Outsourced service expenses	2.225.549.581	2.366.606.601
- Other selling expenses	4.966.437.077	3.649.576.223
Total	11.379.252.794	8.081.600.281

5. General and administrative expenses

	Quarter 3/2026	Quarter 3/2025
- Management staff costs	3.588.581.009	2.014.387.788
- Office materials expenses	64.234.293	40.812.339
- Office supplies expenses	76.870.284	56.345.442
- Depreciation of fixed assets	195.845.478	342.114.278
- Taxes, fees and duties	22.331.296	-
- Outsourced service expenses	1.770.435.176	616.418.381
- Other administrative expenses	976.467.523	1.848.996.828
Total	6.694.765.059	4.919.075.624

6. Production and business expenses by element

	Quarter 3/2026	Quarter 3/2025
- Cost of purchased merchandise	865.029.073.619	615.177.731.797
- Raw materials and consumables	182.106.207	114.987.743
- Labour	7.932.068.937	4.251.598.977
- Depreciation and amortisation	359.479.645	452.186.142
- Out-sourced services	10.431.106.725	6.390.999.132
- Other monetary expenses	5.965.235.896	5.498.573.051
- (Reversal of)/provision for inventory write-down	-	(34.370.296)
Total	889.899.071.029	631.851.706.546

7. Other income

	Quarter 3/2026	Quarter 3/2025
- Income from printed gift items	853.144.296	-
Total	853.144.296	-

8. Current corporate income tax expense

	Quarter 3/2026	Quarter 3/2025
- Current corporate income tax expense calculated on taxable income of the current year	877.513.062	639.359.069
Total current corporate income tax expense	877.513.062	639.359.069

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3, 2026

(Represented in Vietnamese Dong (VND), unless otherwise noted in another currency)

VII. OTHER INFORMATION

1. Contingent liabilities, commitments and other financial information: No impact.
2. Events occurring after the end of the accounting period: None.
3. Information on transactions and balances with related parties in Quarter 3/2026 of the Company is as follows:

Transactions incurred

PetroVietnam Fertilizer and Chemicals Corporation - JSC

Purchase of goods and services

684.727.888.605

Receipt of promotional gifts with no payment required

1.952.044.296

Rendering of services

6.319.819.208

Ending balances

Short-term advances from customers

PetroVietnam Fertilizer and Chemicals Corporation - JSC

375.000.000

Short-term advances to suppliers

PetroVietnam Fertilizer and Chemicals Corporation - JSC

76.909.390.000

4. Comparative information

The Company's profit after corporate income tax for the third quarter of 2026 stood at 3,51 billion VND, compared to a profit of 2,56 billion VND in the same period of the previous year. The business performance for the third quarter of 2026 was stronger than that of the same period last year, primarily due to an increase in gross profit from the sale of goods and the provision of services.

5. Information on going concern operations: No impact.
6. Other information: No impact.

PREPARED BY

Nguyễn Văn Cường

CHIEF ACCOUNTANT

Phạm Trường Hiếu Thảo



Approved, 16 October 2026

DIRECTOR

Lê Đức Thuận